

ment note set out under section 9601 of Title 42 and Tables.

AMENDMENTS

2014—Subsec. (b)(1). Pub. L. 113-295 struck out “59A,” before “4611.”

1990—Subsec. (d)(3)(B). Pub. L. 101-508 substituted “December 31, 1995” for “December 31, 1991”.

1986—Subsec. (b). Pub. L. 99-509 inserted at end “In the case of the tax imposed by section 4611, paragraph (1) shall apply only to so much of such tax as is attributable to the Hazardous Substance Superfund financing rate under section 4611(c).”

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-509 effective on commencement date as defined in former section 4611(f)(2), see section 8032(d) of Pub. L. 99-509, set out as a note under section 4611 of this title.

EFFECTIVE DATE

Pub. L. 99-499, title V, §517(e), Oct. 17, 1986, 100 Stat. 1774, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9601 of Title 42, The Public Health and Welfare, and repealing sections 9631 to 9633 of Title 42] shall take effect on January 1, 1987.

“(2) SUPERFUND TREATED AS CONTINUATION OF OLD TRUST FUND.—The Hazardous Substance Superfund established by the amendments made by this section shall be treated for all purposes of law as a continuation of the Hazardous Substance Response Trust Fund established by section 221 of the Hazardous Substance Response Revenue Act of 1980 [former 42 U.S.C. 9631]. Any reference in any law to the Hazardous Substance Response Trust Fund established by such section 221 shall be deemed to include (wherever appropriate) a reference to the Hazardous Substance Superfund established by the amendments made by this section.”

AUTHORIZATION OF APPROPRIATIONS

Pub. L. 99-499, title V, §517(b), Oct. 17, 1986, 100 Stat. 1773, as amended by Pub. L. 101-508, title XI, §11231(d), Nov. 5, 1990, 104 Stat. 1388-445, provided that: “There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, to the Hazardous Substance Superfund for fiscal year—

- “(1) 1987, \$250,000,000,
- “(2) 1988, \$250,000,000,
- “(3) 1989, \$250,000,000,
- “(4) 1990, \$250,000,000,
- “(5) 1991, \$250,000,000, and [sic]
- “(6) 1992, \$250,000,000,
- “(7) 1993, \$250,000,000,
- “(8) 1994, \$250,000,000, and
- “(9) 1995, \$250,000,000,

plus for each fiscal year an amount equal to so much of the aggregate amount authorized to be appropriated under this subsection (and paragraph (2) of section 221(b) of the Hazardous Substance Response Act of 1980 [probably means section 221(b)(2) of the Hazardous Substance Response Revenue Act of 1980, which was classified to 42 U.S.C. 9631(b)(2) before its repeal by section 517(c)(1) of Pub. L. 99-499], as in effect before its repeal) as has not been appropriated before the beginning of the fiscal year involved.”

[Pub. L. 101-508, title XI, §11231(d), Nov. 5, 1990, 104 Stat. 1388-445, directed that section 517(b) of Pub. L. 99-499, set out above, be “amended by striking ‘and’ at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting ‘, and’, and by adding at the end thereof” new pars. (6) to (9), with par. (9) ending in a period. Pub. L. 104-188, title I, §1704(t)(44),

Aug. 20, 1996, 110 Stat. 1889, provided that section 11231(d) of Pub. L. 101-508 “shall be applied as if ‘comma’ appeared instead of ‘period’ [in the directory language amending section 517(b)(5) of Pub. L. 99-499] and as if the paragraph (9) proposed to be added ended with a comma”.]

§ 9508. Leaking Underground Storage Tank Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the “Leaking Underground Storage Tank Trust Fund”, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfers to Trust Fund

There are hereby appropriated to the Leaking Underground Storage Tank Trust Fund amounts equivalent to—

(1) taxes received in the Treasury under section 4041(d) (relating to additional taxes on motor fuels),

(2) taxes received in the Treasury under section 4081 (relating to tax on gasoline, diesel fuel, and kerosene) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section,

(3) taxes received in the Treasury under section 4042 (relating to tax on fuel used in commercial transportation on inland waterways) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section, and

(4) amounts received in the Treasury and collected under section 9003(h)(6) of the Solid Waste Disposal Act.

For purposes of this subsection, there shall not be taken into account the taxes imposed by sections 4041 and 4081 on diesel fuel sold for use or used as fuel in a diesel-powered boat.

(c) Expenditures

(1) In general

Except as provided in paragraphs (2), (3), and (4), amounts in the Leaking Underground Storage Tank Trust Fund shall be available, as provided in appropriation Acts, only for purposes of making expenditures to carry out sections 9003(h), 9003(i), 9003(j), 9004(f), 9005(c), 9010, 9011, 9012, and 9013 of the Solid Waste Disposal Act as in effect on the date of the enactment of the¹ Public Law 109-168.

(2) Transfer to Highway Trust Fund

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated \$2,400,000,000 to be transferred under section 9503(f)(3) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.

(3) Additional transfer to Highway Trust Fund

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated \$1,000,000,000 to be transferred under section 9503(f)(6) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.

¹ So in original.

(4) Additional transfer to Highway Trust Fund

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated—

(A) on the date of the enactment of the FAST Act, \$100,000,000,

(B) on October 1, 2016, \$100,000,000, and

(C) on October 1, 2017, \$100,000,000,

to be transferred under section 9503(f)(9) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.

(d) Liability of the United States limited to amount in Trust Fund**(1) General rule**

Any claim filed against the Leaking Underground Storage Tank Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Superfund Amendments and Reauthorization Act of 1986 (or in any amendment made by either of such Acts) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Leaking Underground Storage Tank Trust Fund.

(3) Order in which unpaid claims are to be paid

If at any time the Leaking Underground Storage Tank Trust Fund has insufficient funds to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1), be paid in full in the order in which they were finally determined.

(e) Limitation on transfers to Leaking Underground Storage Tank Trust Fund**(1) In general**

Except as provided in paragraph (2), no amount may be appropriated to the Leaking Underground Storage Tank Trust Fund on and after the date of any expenditure from the Leaking Underground Storage Tank Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(A) any provision of law which is not contained or referenced in this title or in a revenue Act, and

(B) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this paragraph.

(2) Exception for prior obligations

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2020, in accordance with the provisions of this section.

(Added Pub. L. 99-499, title V, §522(a), Oct. 17, 1986, 100 Stat. 1780; amended Pub. L. 100-203, title X, §10502(d)(16), (17), Dec. 22, 1987, 101 Stat. 1330-445; Pub. L. 101-239, title VII, §7822(b)(7),

Dec. 19, 1989, 103 Stat. 2425; Pub. L. 103-66, title XIII, §§13163(c), 13242(d)(42), Aug. 10, 1993, 107 Stat. 454, 528; Pub. L. 105-34, title X, §1032(e)(13), Aug. 5, 1997, 111 Stat. 935; Pub. L. 108-357, title VIII, §853(d)(2)(P), (Q), Oct. 22, 2004, 118 Stat. 1614; Pub. L. 109-58, title XIII, §1362(c), Aug. 8, 2005, 119 Stat. 1059; Pub. L. 109-59, title XI, §11147(a), Aug. 10, 2005, 119 Stat. 1967; Pub. L. 109-432, div. A, title II, §210(a), Dec. 20, 2006, 120 Stat. 2947; Pub. L. 109-433, §1(a), Dec. 20, 2006, 120 Stat. 3196; Pub. L. 112-30, title I, §141(c), Sept. 16, 2011, 125 Stat. 355; Pub. L. 112-102, title IV, §401(c), Mar. 30, 2012, 126 Stat. 281; Pub. L. 112-140, title IV, §401(c), June 29, 2012, 126 Stat. 402; Pub. L. 112-141, div. D, title I, §40101(c), title II, §40201(a), July 6, 2012, 126 Stat. 844, 846; Pub. L. 113-159, title II, §§2001(c), 2002(b), Aug. 8, 2014, 128 Stat. 1848; Pub. L. 114-21, title II, §2001(c), May 29, 2015, 129 Stat. 226; Pub. L. 114-41, title II, §2001(c), July 31, 2015, 129 Stat. 454; Pub. L. 114-73, title II, §2001(c), Oct. 29, 2015, 129 Stat. 583; Pub. L. 114-87, title II, §2001(c), Nov. 20, 2015, 129 Stat. 685; Pub. L. 114-94, div. C, title XXXI, §§31101(c), 31203, Dec. 4, 2015, 129 Stat. 1727, 1729.)

REFERENCES IN TEXT

Sections 9003 to 9005 and 9010 to 9013 of the Solid Waste Disposal Act, referred to in subsecs. (b)(4) and (c)(1), are classified to sections 6991b to 6991d and 6991i to 6991l, respectively, of Title 42, The Public Health and Welfare.

The date of the enactment of Public Law 109-168, referred to in subsec. (c)(1), is Jan. 10, 2006.

The date of the enactment of the FAST Act, referred to in subsec. (c)(4)(A), is the date of enactment of Pub. L. 114-94, which was approved Dec. 4, 2015.

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, referred to in subsec. (d)(2), is Pub. L. 96-510, Dec. 11, 1980, 94 Stat. 2767, as amended, which is classified principally to chapter 103 (§9601 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 9601 of Title 42 and Tables.

The Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (d)(2), is Pub. L. 99-499, Oct. 17, 1986, 100 Stat. 1613. For complete classification of this Act to the Code, see Short Title of 1986 Amendment note set out under section 9601 of Title 42 and Tables.

AMENDMENTS

2015—Subsec. (c)(1). Pub. L. 114-94, §31203(b), substituted “paragraphs (2), (3), and (4)” for “paragraphs (2) and (3)”.

Subsec. (c)(4). Pub. L. 114-94, §31203(a), added par. (4). Subsec. (e)(2). Pub. L. 114-94, §31101(c), substituted “October 1, 2020” for “December 5, 2015”.

Pub. L. 114-87 substituted “December 5, 2015” for “November 21, 2015”.

Pub. L. 114-73 substituted “November 21, 2015” for “October 30, 2015”.

Pub. L. 114-41 substituted “October 30, 2015” for “August 1, 2015”.

Pub. L. 114-21 substituted “August 1, 2015” for “June 1, 2015”.

2014—Subsec. (c)(1). Pub. L. 113-159, §2002(b)(2), substituted “paragraphs (2) and (3)” for “paragraph (2)”.

Subsec. (c)(3). Pub. L. 113-159, §2002(b)(1), added par. (3).

Subsec. (e)(2). Pub. L. 113-159, §2001(c), substituted “June 1, 2015” for “October 1, 2014”.

2012—Subsec. (c). Pub. L. 112-141, §40201(a), inserted par. (1) designation and heading, substituted “Except as provided in paragraph (2), amounts” for “Amounts”, and added par. (2).

Subsec. (e)(2). Pub. L. 112-141, §40101(c), substituted “October 1, 2014” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 401(c), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102 substituted “July 1, 2012” for “April 1, 2012”.

2011—Subsec. (e)(2). Pub. L. 112-30 substituted “April 1, 2012” for “October 1, 2011”.

2006—Subsec. (c). Pub. L. 109-433, which directed an amendment of subsec. (c) identical to that by Pub. L. 109-432, to be treated as not having been enacted. See Amendment note and Construction of Amendment by Pub. L. 109-433 note below.

Pub. L. 109-432 substituted “sections 9003(h), 9003(i), 9003(j), 9004(f), 9005(c), 9010, 9011, 9012, and 9013” for “section 9003(h)” and “Public Law 109-168” for “Superfund Amendments and Reauthorization Act of 1986”.

2005—Subsec. (c). Pub. L. 109-58 reenacted heading without change and amended text of subsec. (c) generally. Prior to amendment, subsec. (c) related to availability of amounts in the Leaking Underground Storage Tank Trust Fund and transfers from the Trust Fund for certain repayments and credits.

Subsec. (e). Pub. L. 109-59, §11147(a), added subsec. (e). 2004—Subsec. (b)(3) to (5). Pub. L. 108-357, §853(d)(2)(P), redesignated pars. (4) and (5) as (3) and (4), respectively, and struck out former par. (3) which read as follows: “taxes received in the Treasury under section 4091 (relating to tax on aviation fuel) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section.”.

Subsec. (c)(2)(A). Pub. L. 108-357, §853(d)(2)(Q), substituted “section 4081” for “sections 4081 and 4091” in concluding provisions.

1997—Subsec. (b)(2). Pub. L. 105-34 substituted “, diesel fuel, and kerosene” for “and diesel fuel”.

1993—Subsec. (b). Pub. L. 103-66, §13242(d)(42)(C), which directed the substitution of “4081” for “4091” in last sentence, could not be executed because last sentence did not contain a reference to “4091”.

Pub. L. 103-66, §13163(c), inserted at end “For purposes of this subsection, there shall not be taken into account the taxes imposed by sections 4041 and 4081 on diesel fuel sold for use or used as fuel in a diesel-powered boat.”

Subsec. (b)(2). Pub. L. 103-66, §13242(d)(42)(A), inserted “and diesel fuel” after “gasoline”.

Subsec. (b)(3). Pub. L. 103-66, §13242(d)(42)(B), struck out “diesel fuel and” before “aviation fuel”.

1989—Subsecs. (b)(3), (c)(2)(A). Pub. L. 101-239 substituted “Storage Tank Trust Fund financing” for “Storage Trust Fund financing”.

1987—Subsec. (b)(3) to (5). Pub. L. 100-203, §10502(d)(16), added par. (3) and redesignated former pars. (3) and (4) as (4) and (5), respectively.

Subsec. (c)(2)(A). Pub. L. 100-203, §10502(d)(17), added cl. (ii) and closing provisions, and struck out former cl. (ii) which read as follows: “credits allowed under section 34, with respect to the taxes imposed by sections 4041(d) and 4081 (to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under section 4081).”

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Amendment by section 40101(c) of Pub. L. 112-141 effective July 1, 2012, see section 40101(d) of Pub. L. 112-141, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Amendment by Pub. L. 112-140 effective July 1, 2012, see section 401(d) of Pub. L. 112-140, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-102 effective Apr. 1, 2012, see section 401(d) of Pub. L. 112-102, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Oct. 1, 2011, see section 141(d) of Pub. L. 112-30, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-433, §1(c), Dec. 20, 2006, 120 Stat. 3196, provided that: “The amendments made by this section [amending this section and section 6991m of Title 42, The Public Health and Welfare] shall take effect on the date of the enactment of this Act [Dec. 20, 2006].”

Pub. L. 109-432, div. A, title II, §210(c), Dec. 20, 2006, 120 Stat. 2947, provided that: “The amendments made by this section [amending this section and section 6991m of Title 42, The Public Health and Welfare] shall take effect on the date of the enactment of this Act [Dec. 20, 2006].”

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11147(b), Aug. 10, 2005, 119 Stat. 1968, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Amendment by Pub. L. 109-58 effective Oct. 1, 2005, see section 1362(d)(1) of Pub. L. 109-58, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1994, see sections 13163(d) and 13242(e) of Pub. L. 103-66, set out as notes under section 4041 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(16) of Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

Amendment by section 10502(d)(17) of Pub. L. 100-203 treated as if included in the amendments made by section 521 of the Superfund Revenue Act of 1986 [Pub. L. 99-499, title V, see Effective Date of 1986 Amendment note set out under section 4041 of this title], except that reference to section 4091 of this title in subsec. (c)(2)(A) of this section not applicable to sales before Apr. 1, 1988, see section 2001(d)(1)(A) of Pub. L. 100-647, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Pub. L. 99-499, title V, §522(c), Oct. 17, 1986, 100 Stat. 1781, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1987.”

CONSTRUCTION OF AMENDMENT BY PUB. L. 109-433

Pub. L. 110-172, §11(a)(46), Dec. 29, 2007, 121 Stat. 2488, provided that: “The Internal Revenue Code of 1986 shall be applied and administered as if the amendments made by section 1(a) of Public Law 109-433 [amending this section] had never been enacted.”

§ 9509. Oil Spill Liability Trust Fund**(a) Creation of Trust Fund**

There is established in the Treasury of the United States a trust fund to be known as the “Oil Spill Liability Trust Fund”, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfers to Trust Fund

There are hereby appropriated to the Oil Spill Liability Trust Fund amounts equivalent to—

(1) taxes received in the Treasury under section 4611 (relating to environmental tax on petroleum) to the extent attributable to the Oil Spill Liability Trust Fund financing rate under section 4611(c),

(2) amounts recovered under the Oil Pollution Act of 1990 for damages to natural resources which are required to be deposited in the Fund under section 1006(f) of such Act,

(3) amounts recovered by such Trust Fund under section 1015 of such Act,

(4) amounts required to be transferred by such Act from the revolving fund established under section 311(k) of the Federal Water Pollution Control Act,

(5) amounts required to be transferred by the Oil Pollution Act of 1990 from the Deepwater Port Liability Fund established under section 18(f) of the Deepwater Port Act of 1974,

(6) amounts required to be transferred by the Oil Pollution Act of 1990 from the Offshore Oil Pollution Compensation Fund established under section 302 of the Outer Continental Shelf Lands Act Amendments of 1978,

(7) amounts required to be transferred by the Oil Pollution Act of 1990 from the Trans-Alaska Pipeline Liability Fund established under section 204 of the Trans-Alaska Pipeline Authorization Act, and

(8) any penalty paid pursuant to section 311 of the Federal Water Pollution Control Act, section 309(c) of such Act (as a result of violations of such section 311), the Deepwater Port Act of 1974, or section 207 of the Trans-Alaska Pipeline Authorization Act.

(c) Expenditures**(1) Expenditure purposes**

Amounts in the Oil Spill Liability Trust Fund shall be available, as provided in appropriation Acts or section 6002(b) of the Oil Pollution Act of 1990, only for purposes of making expenditures—

(A) for the payment of removal costs and other costs, expenses, claims, and damages referred to in section 1012 of such Act,

(B) to carry out sections 5 and 7 of the Intervention on the High Seas Act relating to oil pollution or the substantial threat of oil pollution,

(C) for the payment of liabilities incurred by the revolving fund established by section 311(k) of the Federal Water Pollution Control Act,

(D) to carry out subsections (b), (c), (d), (j), and (l) of section 311 of the Federal Water Pollution Control Act with respect to prevention, removal, and enforcement related to oil discharges (as defined in such section),

(E) for the payment of liabilities incurred by the Deepwater Port Liability Fund, and

(F) for the payment of liabilities incurred by the Offshore Oil Pollution Compensation Fund.

(2) Limitations on expenditures**(A) \$1,000,000,000 per incident, etc.**

The maximum amount which may be paid from the Oil Spill Liability Trust Fund with respect to—

(i) any single incident shall not exceed \$1,000,000,000, and

(ii) natural resource damage assessments and claims in connection with any single incident shall not exceed \$500,000,000.

(B) \$30,000,000 minimum balance

Except in the case of payments of removal costs, a payment may be made from such Trust Fund only if the amount in such Trust Fund after such payment will not be less than \$30,000,000.

(d) Authority to borrow**(1) In general**

There are authorized to be appropriated to the Oil Spill Liability Trust Fund, as repayable advances, such sums as may be necessary to carry out the purposes of such Trust Fund.

(2) Limitation on amount outstanding

The maximum aggregate amount of repayable advances to the Oil Spill Liability Trust Fund which is outstanding at any one time shall not exceed \$1,000,000,000.

(3) Repayment of advances**(A) In general**

Advances made to the Oil Spill Liability Trust Fund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary determines that moneys are available for such purposes in such Fund.

(B) Final repayment

No advance shall be made to the Oil Spill Liability Trust Fund after December 31, 1994, and all advances to such Fund shall be repaid on or before such date.

(C) Rate of interest

Interest on advances made pursuant to this subsection shall be—

(i) at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding, and

(ii) compounded annually.

(e) Liability of the United States limited to amount in Trust Fund**(1) General rule**

Any claim filed against the Oil Spill Liability Trust Fund may be paid only out of such Trust Fund.